

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**24 Lake**  
**0474 Arlee Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,052,005.69	2,051,006.05	41.00	958.64	0.00	0.00
21XX Support Services - Students	111,229.39	105,652.30	0.00	5,577.09	0.00	0.00
221X Improvement of Instruction Services	41,860.66	41,860.66	0.00	0.00	0.00	0.00
222X Educational Media Services	69,060.78	69,060.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,548.73	82,548.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	167,794.85	167,794.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,299.54	0.00	101,299.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	218,444.33	196,213.33	0.00	22,231.00	0.00	0.00
27XX Student Transportation Services	106,081.73	101,081.73	0.00	5,000.00	0.00	0.00
31XX Food Services	158,137.79	158,137.79	0.00	0.00	0.00	0.00
33XX Community Services	2,972.22	2,972.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,988.91	4,988.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,042.51	21,042.51	0.00	0.00	0.00	0.00
9999 Undistributed	3,154.84	3,154.84	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>3,140,621.97</b>	<b>3,005,514.70</b>	<b>101,340.54</b>	<b>33,766.73</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**24 Lake**  
**0474 Arlee Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,140,621.97					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 101,340.54/3,005,514.70			3.37%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**24 Lake**  
**0475 Arlee H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	623,831.71	613,990.51	317.20	9,524.00	0.00	0.00
21XX Support Services - Students	65,538.41	65,538.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,363.72	7,363.72	0.00	0.00	0.00	0.00
222X Educational Media Services	37,603.32	37,603.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	45,107.02	45,107.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	75,399.77	75,399.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,518.30	0.00	55,518.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	117,230.80	107,838.80	0.00	9,392.00	0.00	0.00
27XX Student Transportation Services	57,829.20	57,829.20	0.00	0.00	0.00	0.00
31XX Food Services	77.70	77.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,197.89	12,197.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,166.69	84,166.69	0.00	0.00	0.00	0.00
9999 Undistributed	1,832.06	1,832.06	0.00	0.00	0.00	0.00
<b>Totals</b>	1,183,696.59	1,108,945.09	55,835.50	18,916.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,183,696.59					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 55,835.50/1,108,945.09		5.04%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**24 Lake**  
**0477 Polson Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,208,721.30	5,181,357.65	11,489.87	15,873.78	0.00	0.00
21XX Support Services - Students	174,200.11	165,983.47	1,634.76	6,581.88	0.00	0.00
221X Improvement of Instruction Services	209,023.44	209,023.44	0.00	0.00	0.00	0.00
222X Educational Media Services	194,430.37	194,193.58	236.79	0.00	0.00	0.00
23XX Support Services - General Administration	164,686.13	164,686.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	417,962.46	415,016.74	2,945.72	0.00	0.00	0.00
25XX Support Services - Business	56,410.25	0.00	46,170.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	619,033.59	615,710.35	2,435.95	887.29	0.00	0.00
27XX Student Transportation Services	445,645.02	321,097.53	4,487.01	120,060.48	0.00	0.00
31XX Food Services	20,080.85	20,080.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,503.15	3,503.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	61,521.75	61,521.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	56,744.88	0.00	XXXXXXXXXX	56,744.88	0.00	0.00
62XX Resources Transferred to Other School Districts or	884,841.87	884,841.87	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>8,516,805.17</b>	<b>8,237,016.51</b>	<b>69,400.87</b>	<b>200,148.31</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**24 Lake**  
**0477 Polson Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,516,805.17					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 69,400.87/8,237,016.51			0.84%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

24 Lake  
0478 Polson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,249,276.85	2,249,276.85	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,484.91	32,484.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	533.56	533.56	0.00	0.00	0.00	0.00
222X Educational Media Services	74,831.79	74,831.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,594.29	75,594.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	224,141.35	223,881.98	259.37	0.00	0.00	0.00
25XX Support Services - Business	35,272.77	0.00	28,473.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	392,909.58	385,001.58	0.00	7,908.00	0.00	0.00
27XX Student Transportation Services	234,234.66	152,342.62	2,073.62	79,818.42	0.00	0.00
31XX Food Services	420,315.53	420,315.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	44,447.32	44,447.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	161,506.06	161,506.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	90,888.92	0.00	XXXXXXXXXX	90,888.92	0.00	0.00
<b>Totals</b>	4,036,437.59	3,820,216.49	30,806.19	178,615.34	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,036,437.59					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 30,806.19/3,820,216.49		0.81%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**24 Lake**  
**0481 St Ignatius K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,110,249.32	3,095,761.30	0.00	14,488.02	0.00	0.00
21XX Support Services - Students	166,417.93	166,417.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	175,553.91	175,553.91	0.00	0.00	0.00	0.00
222X Educational Media Services	112,868.30	108,430.78	0.00	4,437.52	0.00	0.00
23XX Support Services - General Administration	107,224.98	106,156.92	0.00	1,068.06	0.00	0.00
24XX Support Services - School Administration	305,653.74	303,554.48	0.00	2,099.26	0.00	0.00
25XX Support Services - Business	227,291.77	0.00	224,686.52	339.15	0.00	0.00
26XX Operation and Maintenance of Plant Services	345,736.77	323,324.47	0.00	22,412.30	0.00	0.00
27XX Student Transportation Services	264,062.90	264,062.90	0.00	0.00	0.00	0.00
31XX Food Services	168,995.04	164,980.04	0.00	4,015.00	0.00	0.00
34XX Extracurricular - Activities	2,362.82	2,362.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	112,970.90	112,970.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	77,430.26	0.00	XXXXXXXXXXXX	77,430.26	0.00	0.00
62XX Resources Transferred to Other School Districts or	50,666.26	50,666.26	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>5,227,484.90</b>	<b>4,874,242.71</b>	<b>224,686.52</b>	<b>126,289.57</b>	<b>0.00</b>	<b>0.00</b>

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**24 Lake**

**0481 St Ignatius K-12 Schools**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,227,484.90					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 224,686.52/4,874,242.71			4.61%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (4.06%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**24 Lake  
0483 Valley View Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	100,932.71	100,932.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,207.28	2,207.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,253.69	3,253.69	0.00	0.00	0.00	0.00
222X Educational Media Services	4,868.87	4,868.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,071.41	7,071.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,851.71	1,851.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,237.52	0.00	16,237.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,242.22	13,738.06	0.00	1,504.16	0.00	0.00
31XX Food Services	533.37	533.37	0.00	0.00	0.00	0.00
33XX Community Services	500.00	500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	232.38	232.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	755.59	150.00	0.00	605.59	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,915.60	3,915.60	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	157,602.35	139,255.08	16,237.52	2,109.75	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	157,602.35					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 16,237.52/139,255.08		11.66%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**24 Lake**  
**0486 Swan Lake-Salmon Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	59,799.48	53,827.82	0.00	5,971.66	0.00	0.00
21XX Support Services - Students	63.00	63.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,769.83	1,769.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,018.54	0.00	13,018.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,367.73	12,369.42	0.00	998.31	0.00	0.00
27XX Student Transportation Services	3,850.50	3,850.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,000.00	0.00	XXXXXXXXXX	5,000.00	0.00	0.00
<b>Totals</b>	96,869.08	71,880.57	13,018.54	11,969.97	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	96,869.08					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 13,018.54/71,880.57		18.11%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**24 Lake  
1199 Ronan Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,695,588.98	4,695,588.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	382,873.65	382,873.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	152,913.13	152,913.13	0.00	0.00	0.00	0.00
222X Educational Media Services	188,391.26	188,391.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	191,891.82	191,891.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	455,923.08	455,923.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	119,439.20	0.00	66,744.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	628,362.62	628,362.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	472,970.41	257,895.52	0.00	215,074.89	0.00	0.00
34XX Extracurricular - Activities	620.82	620.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,799.34	29,799.34	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	54,248.40	0.00	XXXXXXXXXX	54,248.40	0.00	0.00
<b>Totals</b>	7,373,022.71	6,984,260.22	66,744.80	269,323.29	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	7,373,022.71					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 66,744.80/6,984,260.22		0.96%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (3.39%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

24 Lake  
1200 Ronan H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,572,547.15	1,531,408.99	0.00	41,138.16	0.00	0.00
21XX Support Services - Students	75,784.28	75,784.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	76,200.35	76,200.35	0.00	0.00	0.00	0.00
222X Educational Media Services	31,663.45	31,663.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,511.40	65,511.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	463,654.44	463,654.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,999.29	0.00	57,184.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	258,940.11	258,940.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	177,246.69	105,555.06	0.00	71,691.63	0.00	0.00
31XX Food Services	431,132.58	431,132.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,823.27	21,823.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	108,405.13	108,405.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,616.73	0.00	XXXXXXXXXX	12,616.73	0.00	0.00
<b>Totals</b>	3,376,524.87	3,170,079.06	57,184.29	125,446.52	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,376,524.87					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 57,184.29/3,170,079.06		1.80%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (2.43%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**24 Lake**  
**1205 Charlo Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	983,237.36	983,237.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,603.19	26,603.19	0.00	0.00	0.00	0.00
222X Educational Media Services	13,326.02	13,326.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	36,256.75	36,256.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	37,199.71	37,199.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,221.29	0.00	46,067.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	165,483.51	165,483.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	84,050.40	74,285.53	0.00	9,764.87	0.00	0.00
31XX Food Services	126,796.37	126,796.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,218.55	2,218.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,907.29	25,907.29	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,596.51	7,596.51	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,557,896.95	1,498,910.79	46,067.41	9,764.87	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,557,896.95					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 46,067.41/1,498,910.79		3.07%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**24 Lake  
1206 Charlo H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	368,399.89	368,399.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,001.08	26,001.08	0.00	0.00	0.00	0.00
222X Educational Media Services	15,147.77	15,147.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	47,954.29	47,954.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	58,927.21	58,927.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,947.98	0.00	41,761.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	120,824.33	120,824.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	84,181.88	71,237.75	0.00	12,944.13	0.00	0.00
34XX Extracurricular - Activities	5,560.40	5,560.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	61,988.18	61,988.18	0.00	0.00	0.00	0.00
<b>Totals</b>	833,933.01	776,040.90	41,761.20	12,944.13	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	833,933.01					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 41,761.20/776,040.90		5.38%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**24 Lake**  
**1211 Upper West Shore Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	92,397.79	92,397.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,409.71	4,409.71	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,897.64	2,897.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,381.44	0.00	23,439.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,347.13	11,347.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,765.52	1,765.52	0.00	0.00	0.00	0.00
31XX Food Services	183.15	183.15	0.00	0.00	0.00	0.00
9999 Undistributed	4,173.88	4,173.88	0.00	0.00	0.00	0.00
<b>Totals</b>	143,556.26	117,174.82	23,439.33	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	143,556.26					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 23,439.33/117,174.82		20.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.